

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 30TH DAY OF MARCH 2015/9TH CHAITHRA, 1937

WP(C).No. 10281 of 2015 (I)

PETITIONER :

**TISSAN.J.THCHANKARY, AGED 52 YEARS,
CHAIRMAN, FORT MUNNAR HOTEL, CHINNAKANAL, IDUKKI**

**BY ADVS.SRI.A.A.ZIYAD RAHMAN
SRI.LAL K.JOSEPH
SRI.V.S.SHIRAZ BAVA
SRI.JOSEPH KURIAN VALLAMATTAM**

RESPONDENTS :

- 1. THE DEPUTY COMMISSIONER(APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
KOTTAYAM.**
- 2. THE COMMERCIAL TAX OFFICER (WC & LT)
DEPARTMENT OF COMMERCIAL TAXES,
KOTTAYAM-688011**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, IDUKKI AT KATTAPANA,
IDUKKI DISTRICT - 688011.**

**R1 TO R3 BY SENIOR GOVERNMENT PLEADER
SMT. SOBHA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

P1: COPY OF THE ASSESSMENT ORDER DT 7/7/2014 FOR THE YEARS 2008 - 2009.

P1(a): COPY OF THE ASSESSMENT ORDER DT 7/7/2014 FOR THE YEARS 2009-2010.

P2: COPY OF THE MEMORANDUM OF APPEAL DT 20/8/2013 FOR THE
YEARS 2008-2009.

P2(a): COPY OF THE MEMORANDUM OF APPEAL DT 7/4/2014 FOR THE
YEARS 2009-2009-2010

P3: COPY OF THE STAY PETITION DT 20/8/2013 FOR THE YEARS 2009-2010.

P3(a): COPY OF THE STAY PETITION DT 7/4/2014 FOR THE YEARS 2009-2010.

P3(b): COPY OF THE DELAY PETITION DT 20/8/2013 FR THE YEARS 2009-2010.

P3(c): COPY OF THE DELAY PETITION DT 16/4/2014 FOR THE YEARS 2009-2010.

P4: COPY OF REVENUE RECOVERY NOTICE DT 15/2/2014 FOR THE
YEARS 2008-2009.

P4(a): COPY OF THE REVENUE RECOVERY NOTICE DT 24/7/2014 FOR
THE YEARS 2009-2010.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 10281 of 2015

Dated this the 30th day of March, 2015

JUDGMENT

The Petitioner is a registered dealer under the Kerala Tax on Luxuries Act, 1976. Against Ext.P1 series of assessment orders passed under the Act, the petitioner preferred Ext.P2 series of appeals, Exts.P3, and P3(a) stay petitions and Exts.P3(b) & P3(c) delay condonation petitions before the 1st respondent. It is the case of the petitioner that even before the consideration of the stay petitions by the 1st respondent, recovery steps have been initiated against him through Ext.P4 series of revenue recovery notices, for recovery of the amounts confirmed against the petitioner by Ext.P1 series of orders.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 1st respondent to consider and pass orders on Exts.P3, P3(a) stay petitions along with Exts.P3(b) & P3 (c) delay condonation petitions, preferred by the petitioner before

him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1 series of assessment orders, shall be kept in abeyance till such time as the 1st respondent passes orders, as directed, in Exts.P3, P3(a) stay petitions and Exts.P3(b) & P3(c) delay condonation petitions and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE